

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
CUSTOMS APPEAL BRANCH

Appeal No. C/540 /2006-541 /2006 - CU[DB]

Date 25/08/2010

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
C.C.AMRITSAR
C.R.BUILDING,THE MALL,AMRITSAR.
C.C.AMRITSAR

Appellant

Vs
Respondent

M/S RAGINI STEELS PVT LTD

I am directed to transmit herewith a certified copy of **Final order No. C/124-125/ 2010 CU[DB]** dated 12.08.10
passed by the Tribunal under Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

M/S RAGINI STEELS PVT LTD

C/O VINOD KUMAR GARG

577-B,AGAR NAGAR,LUDHIANA.

2. Adv. / Consult

3 S.D.R

4 J.C.D.R.

5 Bar association, CESTAT, New Delhi

6 Director Publications, Customs, Excise. I.P. Estate, New Delhi

7 M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3

8 Company Law Institute of India Pvt Ltd.,No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17

9 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

10 Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005

11 Easy Service Tax Online Dot Com Pvt.Ltd.407A.Iscon Mall,Above Star India Bazar,Satellite Road.Ahmedabad-15

12 LAWCRUX Advisors Pvt Ltd, LAW House.1-8.Sector - 10, Faridabad 121003 (Harvana)

13 TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor,Vasant Arcade,Nelson Mandela Road, Vasant Kunj, New Delhi - 110070

14 Office Copy

15 Guard file


Assistant Registrar
(Customs Appeal Branch)

M/S SRG INTERNATIONAL

VILL-KANGANWAL ROAD,JUGIANA,LUDHIANA.

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R. K. Puram, New Delhi
COURT-III

Date of hearing: **12.8.2010**

Custom Appeal No. 540-541 of 2006-Ex.

[Arising out of Order-in-Original No. 17/Cus/2005 dated 31.3.2005
passed by the Commissioner of Customs, Amritsar]

For approval and signature:

Hon'ble Dr. Chittaranjan Satapathy, Member (Technical)
Hon'ble Mr. D.N. Panda, Member (Judicial)

1.	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982.	yes
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	yes
3	Whether Their Lordships wish to see the fair copy of the Order?	seen
4	Whether Order is to be circulated to the Departmental authorities?	yes

CC, Amritsar

Appellant

Vs.

M/s Ragini Steels Pvt. Ltd.

Respondent

Appearance:

Appeared for the Appellant - Shri Sumit Kumar, DR

Appeared for the Respondent - None

Coram: Hon'ble Dr. Chittaranjan Satapathy, Member (Technical)
Hon'ble Mr. D.N. Panda, Member (Judicial)

Final Order No. C/124-125/10

Per Dr. Chittaranjan Satapathy :

Heard the Id. DR

2. The respondents are not present despite notice and adjournment granted earlier. As such the grounds of appeal advanced by the department remain uncontroverted. Further, Id. DR has relied on the Hon'ble Supreme Court's decision in the case of **Weston Components Ltd. Vs. Commissioner of Customs, New Delhi** reported in 2000 (115) ELT 278. We are of the view that the matter requires to be re-examined in so far as it relates to confiscation of the impugned goods and levy of redemption fine in the light of the cited decision of the Hon'ble Supreme Court. Hence, we set aside the impugned order, in so far as it relates to non-confiscation of the impugned goods and remand the matter to the adjudicating Commissioner for fresh decision on this issue after taking into consideration the cited decision of the Hon'ble Supreme Court. The respondents shall be given an adequate opportunity of hearing before passing a fresh order. The department^{al} appeals are allowed by way of remand in the above terms.

(Dictated & pronounced in open Court)

(Dr. Chittaranjan Satapathy)
Member (Technical)

(D.N. Panda)
Member (Judicial)

RM